

**Town of Shelby, New York  
Justice Court**

**Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
December 31, 2020**

**TOWN OF SHELBY, NEW YORK**  
**JUSTICE COURT**

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Honorable Board Members  
Town of Shelby  
Shelby, New York

We have performed the procedures enumerated below on the Town's Justice Court's record of the Town of Shelby, New York for the year ended December 31, 2020. The Town of Shelby's management is responsible for the Justice Court's records.

The Town of Shelby, New York (The Town) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the Justice Court's compliance with the agreed-upon procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**Justice Court Records – Justice Keppler and Justice Kujawa**

**Procedure #1**

Review the Justice Court records for cash receipts, cash disbursements, and bank reconciliations.

**Findings**

No exceptions noted.

**Procedure #2**

Complete the Appendix -10 - Annual Checklist for Review of Justice Court Records in the New York State Handbook for Town and Town Justices and Court Clerks.

**Findings**

No exceptions noted.

**Procedure #3**

Review and reconcile reports sent to Town and State agencies.

**Findings**

No exceptions found.

**Procedure #4**

Determine if the Court is maintaining individual case files containing all papers and other documents pertaining to each case.

**Findings**

We selected a sample of case files. No exceptions noted.

**Procedure #5**

Determine if the Court is maintaining an index of all cases.

**Findings**

No exceptions noted.

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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES (Continued)**

**Procedure #6**

Determine if the Court is maintaining a cashbook, which chronologically itemizes all receipts and disbursements.

**Findings**

No exceptions noted.

**Procedure #7**

Determine if the Court is maintaining official bank accounts in accordance with 22NYCRR §214.9.

**Findings**

No exceptions noted.

**Procedure #8**

Determine if the Court is issuing acceptable receipt forms for all moneys collected.

**Findings**

No exceptions noted.

**Procedure #9**

Determine if the Court is depositing all moneys received to official bank accounts within 72 hours of collection.

**Findings**

No exceptions noted.

**Procedure #10**

Determine if the Court is making all disbursements by check signed by the Justice except for acceptable petty cash transactions.

**Findings**

No exceptions noted

**Procedure #11**

Determine if the Court is submitting monthly reports and remittance to the Justice Court Fund within 10 days after end of month collected in accordance with the State Finance Law §99-a.

**Findings**

Monthly reports for the months of March and April were submitted more than 10 days after month end for both Justice Keppler and Justice Kujawa. This was due to government mandated shutdowns caused by the COVID-19 pandemic. The monthly report for the months of May and October were submitted more than 10 days after month end for Justice Keppler. No other exceptions noted.

**Procedure#12**

Review the Justice Court's general adherence to the guidelines outlined in the Handbook for Town and Town Justices and Court Clerks compiled by the Office of the State Comptroller.

**Findings**

No exceptions noted.

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES (Continued)**

We were engaged by the Town of Shelby, New York to perform this agreed upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Justice Court's transactions. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town of Shelby, New York and meet our other ethical responsibilities, in accordance with relevant ethical requirement related to our agree-upon procedures engagement.

This report is intended solely for the information and use of the Town, the Town Board, the New York State Office of the State Comptroller, and the Justice Court and is not intended to be, and should not be, used by anyone other than these specified parties.

*Allied CPAs, P.C.*

Tonawanda, New York  
August 24, 2021

**TOWN OF SHELBY, NEW YORK**  
**JUSTICE COURT**

**SCHEDULE OF CASH BALANCES**  
**DECEMBER 31, 2020**

Cash	\$	5,146
<b>Total Cash</b>	<b>\$</b>	<b><u>5,146</u></b>
Due to the Town of Shelby	\$	2,695
Bail balance		2,401
Minimum balance held		<u>50</u>
<b>Total Cash Due and Held</b>	<b>\$</b>	<b><u>5,146</u></b>

**TOWN OF SHELBY, NEW YORK**  
**JUSTICE COURT**

**SCHEDULE OF FINES COLLECTED**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<u>Month</u>	<u>Justice Keppler</u>	<u>Justice Kujawa</u>	<u>Total</u>	<u>Town's Share</u>
January	\$ 2,325	\$ -	\$ 2,325	\$ 1,858
February	9,480	-	9,480	2,660
March	5,045	-	5,045	1,059
April	-	-	-	-
May	3,489	-	3,489	1,378
June	1,468	-	1,468	737
July	3,292	-	3,292	1,319
August	2,710	-	2,710	1,218
September	2,523	-	2,523	1,402
October	2,530	-	2,530	1,799
November	1,503	-	1,503	1,237
December	2,695	-	2,695	1,274
<b>Total</b>	<b>\$ 37,060</b>	<b>\$ -</b>	<b>\$ 37,060</b>	<b>\$ 15,941</b>